

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2018, Legislative Day No. 6

Resolution No. 28-18

Mr. Tom Quirk, Councilman

By the County Council, March 19, 2018

A RESOLUTION of the Baltimore County Council supporting designation by the Maryland State Arts Council of an Arts and Entertainment District in the Arbutus-Catonsville area.

WHEREAS, the County Council recognizes that the arts are a vibrant sector that provides jobs, promotes economic development and community revitalization, and enhances quality of life; and

WHEREAS, an Arts and Entertainment District is a geographically designated area in which a high concentration of arts and entertainment facilities and programs serve as anchor attractions that stimulate neighborhood revitalization, improve the attractiveness of areas, enhance business activity, attract residents and visitors, and build the tax base; and

WHEREAS, the Patapsco area in southwest Baltimore County is rich in cultural assets including performance and gallery spaces at UMBC, Baltimore County Arts Guild, Lurman Woodland Theater; and community performing and visual arts spaces and programs; and

WHEREAS, the University of Maryland, Baltimore County (UMBC) is an active partner in furthering connections between students, faculty, staff and the community and is committed to supporting opportunities to enhance the arts in neighboring Arbutus and Catonsville; and

WHEREAS, the majority of the proposed Arts and Entertainment District parallels previously designated Arbutus and Catonsville Commercial Revitalization Districts, whose mission is to improve and enhance the economic activity and vibrancy of these older commercial areas; and

WHEREAS, new galleries, performance spaces, artist studios and housing, and economic and cultural activity can be generated through State Arts and Entertainment District designation; and

WHEREAS, under State law, the designation of an Arts & Entertainment district provides:

- A. An income tax subtraction modification for qualifying residing artists under §10-207(v) of the Tax-General Article; and
- B. A property tax credit under §9-240 of the Tax Property Article; and
- C. An Exemption from the Admission and Amusement Tax under §4-104 of the Tax General Article; and

WHEREAS, Baltimore County understands that the income tax subtraction modification for qualifying residing artists under §10-207(v) of the Tax-General Article; and Admission and Amusement Tax exemptions under §4-104 of the Tax General Article might affect the County's tax receipts; and

WHEREAS, if the Secretary of the Maryland Department of Commerce approves the Arts and Entertainment District designation, Baltimore County shall provide the following incentives to qualifying entities located in the Arbutus and Catonsville Commercial Revitalization Districts:

1. Exemption of Admission and Amusement Tax on gross receipts from any admissions or amusement charge levied by an arts and entertainment enterprise located within the Arts and Entertainment District, for the duration of the Arts and Entertainment District's State designation.
2. Interest-free or low-interest loans up to \$30,000 for exterior improvements to commercial buildings located in a Commercial Revitalization District.

3. A five-year, 100% real property tax credit if improvements to a property located in a Commercial Revitalization District increase the assessed property value by \$100,000 or more.
4. A ten-year, 100% real property tax credit if improvement costs for a property located in a Commercial Revitalization District exceed \$10 million.
5. Availability of Commercial Revitalization District real property tax credits and loans is by separate authorization of the County Council; now, therefore

BE IT RESOLVED BY THE COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND, that the County is authorized to make application to the Maryland Secretary of Commerce for creation of an Arts and Entertainment District in a designated area of Arbutus-Catonsville, as depicted on the map hereto attached as "Exhibit A."